


ST 2347W - Notice of Withdrawal - Sales tax: salt

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: salt

Sales Tax Ruling ST 2347 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2347 explains the various exemptions and rates of sales tax under subitems 6(4) and 6(8) and items 23 and 113 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. that apply to salt according to its use.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

16 May 2007

ATO references

NO:	2006/20258
ISSN:	1443-5160
ATOlaw topic:	Sales Tax ~~ Food ~~ consumables
	Sales Tax ~~ Exemption ~~ exempt goods